

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X -----
In re:
| Chapter 11
| DELPHI AUTOMOTIVE SYSTEMS LLC | Case No. 05-44640
|
Debtor. | Claim#12166
----- X -----

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(2)

To: (Transferor) IER Industries, Inc.
8271 Bavaria Road, East
Macedonia, OH 44056
Attn: John Markiewicz

The transfer of your claim as shown above, in the amount of \$177,730.00 has been transferred (unless previously expunged by court order) to:

LONGACRE MASTER FUND, LTD.
Transferor: IER Industries, Inc.
810 Seventh Avenue, 22nd Floor
New York, NY 10019
Att: Vladimir Jelisavcic

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.

Refer to INTERNAL CONTROL No. _____ in your objection. If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Intake Clerk

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, post prepaid on _____, 2007.

INTERNAL CONTROL NO. _____

Claims Agent Noticed: (Name of Outside Agent)

Copy to Transferee: _____

Deputy Clerk

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")
Southern District of New York
One Bowling Green
New York, NY 10004
Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")
Case No. 05-44640

Claim # 12166

IER INDUSTRIES INC, its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.
c/o U.S. Bank National Association
Corporate Trust Services
1420 Fifth Avenue, 7th Floor
Seattle, Washington 98101
Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$177,730.00 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated January 15, 2007

IER INDUSTRIES INC.

By: /s/ John J. Markiewicz
Name: John J. Markiewicz
Title: COO/CIO

IER FUJIKURA INC

By: /s/ John J. Markiewicz
Name: John J. Markiewicz
Title: COO/CIO

LONGACRE MASTER FUND, LTD.

By: /s/ Steven S. Weissman
Name: Steven S. Weissman
Title: Director